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## **The Impact of Role Conflict and Role Ambiguity on Accountants' Performance: The Moderating Effect of Emotional Quotient**

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Amilin Amilin<sup>1</sup>

**Abstract:**

*The purpose of this study is to examine the impact of role conflict and role ambiguity on the accountants performance, and emotional quotient as a moderating factor in the process. The study employs a direct survey through a self-administered questionnaire handed out to 122 management accountants employed in the public firms in Jakarta, Indonesia.*

*The study uses a purposive sampling method. Moderated Regression Analysis are employed to test the hypotheses of the study. The finding of the study shows that the role conflict affects negatively to the accountants performance while role ambiguity is otherwise. Furthermore, emotional quotient as a moderating factor has a significant impact on the accountant performance.*

*Otherwise, role ambiguity has no significant influence on the accountant performance. The result of the study is an important input for the firms in their employment selection. Psychological aspect namely role conflict and emotional quotient of the nominated employees is an important assessment in employment selection.*

**Keywords:** Role conflict, role ambiguity, emotional quotient, accountants performance

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<sup>1</sup>Accounting Department, Faculty of Economic and Business, Syarif Hidayatullah State Islamic University Jakarta, Indonesia, Email:amilinauinjk@gmail.com

## **Introduction**

The importance of the role of professional accountants in business in ensuring the quality of financial reporting cannot overly emphasized. Because numerous microeconomic factors have already been identified and said to be operating directly on firms, hence affecting productivity (Sambracos and Ramfu, 2014). In such a situation, professional accountants in business often find themselves being at the frontline of safeguarding the integrity of financial reporting (Jui and Wong, 2013). Therefore, the existence of professional accountants come into play in determining the integrity of the company's performance. An entity's performance is assessed by comparing the entity's financial results with its financial objective and comparing the entity's performance results with its performance objectives (Salome *et al.*, 2012; Vovchenko *et al.*, 2017; Thalassinou *et al.*, 2015; Fetai, 2015).

The accountant develops the accounting information system as a the language of business with relevance and usefulness that enhances its comparability, verifiability understandability and timing, which allows stakeholders to take decisions (Abreu, 2015). The accountant must continually demonstrate his dedication to achieving high-quality performance. In case of any social, economic and financial crisis, the accountant stands to be criticized for endorsing inaccuracies, fraud, and errors which increase the degree of asymmetric information that the media sometimes report (Berkowitz & Connor, 1966). Any poor performance of the accountant has huge implications for the business community. The Accounting scandal that occurred in cases such as of Enron Corporation, WorldCom, Tyco International, Kanebo Ltd., and American International Group (AIG) are some examples of cases which were highlighted to the world due to the poor performance of accountants (Afifah *et al.*, 2015; Suryanto, 2016).

Many studies in organization literature have examined employee performance and the factors that influence this performance. For instance, one of such studies is that on European economic integration and the consequences of the biggest economic crisis in recent decades which have completely led to changes in the established company management processes (Havlíček and Schlossberger, 2013). However, the majority of such studies have been carried out on other professions more than on the professional management accountant. The study conducted by Özbağ *et al.* (2014), was to evaluate the effects of role stress and organizational impediments on job performance in private sector organizations in Turkey. Yozgat *et al.* (2013) examined the relationship between job stress and job performance considering emotional intelligence as a moderating variable on public sector employees in Turkey. Sony and Mekoth (2016) examined the relationship between emotional intelligence, frontline employee adaptability, job satisfaction and job performance on the frontline employee in the power sector of India. Mohr and Puck (2007) analyzed the effects of inter-sender role conflicts experienced by German-Indian managers of International Joint Ventures (IJVs) on their individual job satisfaction and job stress.

Madera *et al.* (2013) examined the effect of hotel managers' perceived diversity climate on three outcomes: role ambiguity, role conflict, and job satisfaction. Joshi (1989) examined role conflict and role ambiguity in Information Systems Design of EDP staff and services. Acorn (1991) examined the relationship between role conflict and role ambiguity to selected job dimensions among joint appointees of nurses. Yang *et al.* (2015) examine the moderating effects of role stress and job resources on operational improvement competence and service recovery performance of frontline teams in China's banking industry. Yuan *et al.* (2015) examined the mediating role of job engagement in the relationships between job characteristics and safety performance on employees in a coal mining company in China.

There were many studies about accountants' performance in the accounting profession, however, the majority of those studies had little or nothing to do with the professional management accountant. For example, Afifah *et al.* (2015) examined the influence of role conflict, self-efficacy, and professional ethical sensitivity to the performance of the auditor with emotional quotient as a moderating variable in Indonesia. Different from the Afifah *et al.* (2015) study, this study was performed on management accountants working in public companies. The purpose of this study is to examine the impact of role conflict and role ambiguity on the accountants performance, and emotional quotient as a moderating factor in the process. This study is important for the public company because this profession involves partnering in management decision making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy (IMA, 2008).

### **Framework and Empirical Studies**

Role conflicts are usually regarded as having negative consequences, some researchers suggest positive outcomes of (role) conflicts, like the mobilisation of new energies, a rise of individuals' creativity, or a better self-perception (see, for instance, Walton, 1987). However, under conditions of knowledge society development the indicator of competitiveness of modern states (Sazhin and Saraikin, 2016; Theriou, 2015; Theriou and Aggelidis 2015) look at role conflicts as issues which arise due to the mismatch between expectations conveyed in individual within the organization with the other inside and outside the organization (Tsui and Shis, 2005). The potential effect of role conflict is very sensitive, both for individual or organization in the sense of emotional consequences, such as high work pressure, job satisfaction, and lower performance (Fanani *et al.*, 2008). Role conflict can cause discomfort at work and lowered auditor's motivation. This condition will yield a negative impact on the professional management accountant and would decrease their overall performance.

Role ambiguity is one of the dimensions of role theory construct. Role ambiguity exists when the individual manager has insufficient information to select the most effective job behaviors or when duties, authority, and responsibilities are unclear (Tubre and Collins, 2000). It is also referred to as the incompatibility between information required to perform a task and available information (Burney and Widener, 2007). The main source of role ambiguity is organisational stress and complexity, rapid organisational growth, reorganization, technological advances, high rate of personnel changes and changes in the organisational environment (Kahn et al., 1964). According to Rogers & Molnar (1976), this role construct dimension has a significant influence on performance.

Role conflict which refers to the presence of incongruent expectations within the performances (Beauchamp and Bray, 2001; Tubre and Collins, 2000). Role conflict is defined as the simultaneous occurrence of two or more sets of pressures, such that compliance with one would make compliance with the other more difficult (House and Rizzo, 1972; Kahn et al., 1964; Pandey and Kumar, 1997). Emotional quotient is associated with the ability to control impulse in self-control and empathy emotional quotient is the ability to recognize our feelings and other feelings, to motivate our selves and to manage our emotions well and to manage our emotion in relationships with others (Goleman, 1998). Afifah et al. (2015) found that emotional quotient mediates the relationship role conflict and auditor performance. It concluded that emotional quotient can affect the relationship between role conflict and accountant performance.

The workplace is an environment for improving and reforming the traits related to emotional intelligence competencies (Cherniss, 2000) such as perception and control of emotions (Mayer, Garuso and Salovey, 2000). As Carnavale, Gainer and Meltzer (1988) point out, some emotional and social competencies are important in the workplace, which include adjustment in the face of problems, self-management, interpersonal effectiveness, discussion skills in the face of different opinions and disagreement (Cherniss, 2000). Emotional competence also improves the performance of organizations, and has an important role in productivity and effectiveness of organizations; therefore, employees with high emotional intelligence are considered invaluable assets (Carmeli, 2003). Role ambiguity is defined as the lack of clear and coherent information in respect to a particular function (Beauchamp, Bray, Fielding and Eys, 2005). It is predicted that emotional quotient can affect the relationship between role ambiguity and accountant performance.

## **Hypotheses**

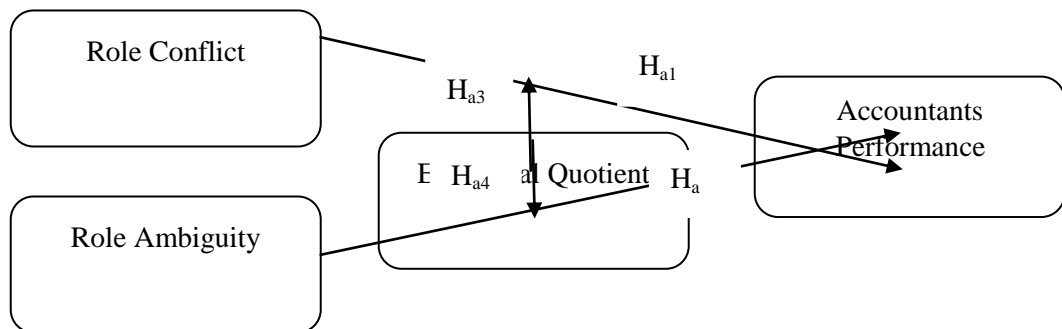
Ha1: Role conflict affect to the accountants performance.

Ha2: Role ambiguity affect to the accountants performance.

Ha4: Emotional quotient moderates the relationship between role conflict and accountants performance.

Ha5: Emotional quotient moderates the relationship between role ambiguity and accountants performance.

### Research Model



### Methodology and Data

The study uses a purposive sampling method to select a sum of samples. The population of the study are professional management accountants working in public companies in Jakarta, Indonesia. A self-administered questionnaire was used to collect the data. A total of 200 respondents were requested to complete the questionnaires, of which 129 were returned (a response rate of 64,5 percent). As seven questionnaires were unusable, the final sample consisted of 122 respondents. Moderated Regression Analysis (MRA) is employed to test the hypotheses of the study.

The research variables were measured using an instrument already developed and used by previous studies. The instrument of role conflict variable (7 items) from Beauchamp and Bray (2001). The instrument of role ambiguity variable (6 items) from Beauchamp, Bray, Eys, and Carron (2002). The instrument of emotional quotient variable (14 items) from Goleman (1998) adapted by Rahmawati (2011) in Afifah (2015). The instrument of accountant performance variable (7 items) from Dubinsky and Mattson (1979) and was modified by Singh, Verbeke and Rhoads (1996). Responses were rated on a 5-point scale ranging from strongly disagree (1) to agree strongly (5) for variables of role conflict, role ambiguity, and emotional quotient. Especially for accountant performance variable rated on a 5-point scale ranging from poor performance (1) to excellent performance (5). The study used Cronbach's Alpha method (above 0.6) to measure the reliability and Pearson Correlation method (level of significancy at 0.01 or 0.05) to measure the validity of the research instrument.

## Discussion on Empirical Results

Table 1 present a respondents profile. There are 22 respondents participated in this study. The clasification of respondents base on gender, age, education level, experience and position.

**Table 1: Profile of Respondents**

<b>Demographic Variables</b>	<b>Frequency</b>	<b>Percentage</b>
<b>Gender:</b>		
Male	72	59
Female	50	41
Total	122	100
<b>Age:</b>		
20 – 25 years	26	21,3
26 – 30 years	51	41,8
31 – 35 years	16	13,1
35 – 40 years	13	10,7
– 50 years	11	9,0
> 50 years	5	4,1
Total	122	100
<b>Education Level:</b>		
Diploma	6	4,9
Undergraduate	84	68,9
Master	32	26,2
Total	122	100
<b>Experience:</b>		
2 - 5 years	75	61,5
> 5 – 10 years	23	18,9

> 10 – 15 years	21	17,2
> 15 years	3	2,5
Total	122	100
<b>Position:</b>		
Staff Accountant	63	51,6
Assistant Manager	29	23,8
Manager	22	18,0
Senior Manager	8	6,6
Total	122	100

Table 2 presents a descriptive statistics of variables (sum, means, and standard deviations).

**Table 2:** Descriptive Statistics

	N	Mean	Std. Deviation
Role Conflict	122	15,5574	3,31301
Role Ambiguity	122	12,4508	2,94046
Emotional Quotient	122	51,3689	5,75132
Performance	122	24,8197	3,33034
Valid N (listwise)	122		

Table 3 presents a result of validity test of *variables* (all of indicators are valid, correlation is significant at the 0.01 level (2-tailed)).

**Table 3:** Result of Validity Test of Variables

The Questions	Pearson Corelation	Sig (2-Tailed)	Description
(RC1)	0,498**	0,000	Valid
(RC2)	0,682**	0,000	Valid
(RC3)	0,680**	0,000	Valid
(RC4)	0,569**	0,000	Valid
(RC5)	0,522**	0,000	Valid
(RC6)	0,624**	0,000	Valid
(RC7)	0,728**	0,000	Valid

(RA1)	0,694 <sup>**</sup>	0,000	Valid
(RA2)	0,635 <sup>**</sup>	0,000	Valid
(RA3)	0,742 <sup>**</sup>	0,000	Valid
(RA4)	0,638 <sup>**</sup>	0,000	Valid
(RA5)	0,780 <sup>**</sup>	0,000	Valid
(RA6)	0,647 <sup>**</sup>	0,000	Valid
(EQ1)	0,549 <sup>**</sup>	0,000	Valid
(EQ2)	0,744 <sup>**</sup>	0,000	Valid
(EQ3)	0,509 <sup>**</sup>	0,000	Valid
(EQ4)	0,624 <sup>**</sup>	0,000	Valid
(EQ5)	0,527 <sup>**</sup>	0,000	Valid
(EQ6)	0,614 <sup>**</sup>	0,000	Valid
(EQ7)	0,458 <sup>**</sup>	0,000	Valid
(EQ8)	0,534 <sup>**</sup>	0,000	Valid
(EQ9)	0,522 <sup>**</sup>	0,000	Valid
(EQ10)	0,706 <sup>**</sup>	0,000	Valid
(EQ11)	0,433 <sup>**</sup>	0,000	Valid
(EQ12)	0,593 <sup>**</sup>	0,000	Valid
(EQ13)	0,639 <sup>**</sup>	0,000	Valid
(EQ14)	0,701 <sup>**</sup>	0,000	Valid
(Pf1)	0,742 <sup>**</sup>	0,000	Valid
(Pf2)	0,739 <sup>**</sup>	0,000	Valid
(Pf3)	0,691 <sup>**</sup>	0,000	Valid
(Pf4)	0,676 <sup>**</sup>	0,000	Valid
(Pf5)	0,676 <sup>**</sup>	0,000	Valid
(Pf6)	0,722 <sup>**</sup>	0,000	Valid
(Pf7)	0,435 <sup>**</sup>	0,000	Valid

**Note :** \*\*. Correlation is significant at the 0.01 level (2-tailed).

RC: Role Conflict, RA: Role Ambiguity, EQ: Emotional Quotient, Pf: Performance

Table 4 presents results of the reliability test. The Cronbach's alpha of all variables was above 0.6 (role conflict = 0.74, role ambiguity = 0.77, emotional quotient = 0.74, and accountants performance = 0.76).



**Table 4:** *Result of Reliability Test*

Variables	Cronbach's Alpha	Description
Role Conflict	0,747	Reliable
Role Ambiguity	0,771	Reliable
Emotional Quotient	0,747	Reliable
Accountant's Performance	0,766	Reliable

Table 5 presents results of the Moderated Regression Analyses.

**Table 5:** *Result of the Moderated Regression Analyses*  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5,443	5,392		1,009	,315
Role Conflict	-1,256	,492	-1,250	-2,556	,012
Role Ambiguity	,806	,498	,711	1,618	,108
Emotional Quotient	,330	,104	,570	3,176	,002
Mod_RCEQ	,026	,010	1,092	2,650	,009
MoD_RAEQ	-,013	,010	-,490	-1,350	,180

a. Dependent Variable: Performance

From the table 5 we know that the role conflict significantly influenced the accountants' performance ( $B = -0.256$ ,  $t = -2.556$ ,  $\text{sig} = 0,012$ ), so the hypothesis 1 ( $H_{a1}$ ) is supported. Role ambiguity does not significantly influence the accountants' performance ( $B = 0.806$ ,  $t = 1.618$ ,  $\text{sig} = 0.108$ ), so hypothesis 2 ( $H_{a2}$ ) is not supported. Emotional quotient can moderate the relationship between role conflict and the accountants' performance. ( $B = 0.026$ ,  $t = 2.650$ ,  $\text{sig} < 0.009$ ), and hypothesis 3 ( $H_{a3}$ ) is supported. Emotional quotient can't moderate the relationship between role ambiguity and the accountants' performance ( $B = -0.013$ ,  $t = -1.350$ ,  $\text{sig} > 0.180$ ), so hypothesis 4 ( $H_{a4}$ ) is not supported.

The results of the study demonstrated that role conflict negatively affect on accountants' performance. It means that the higher the impact of role conflict, the lower the accountant performance. These findings are consistent with the idea that role conflicts are usually regarded as having negative consequences, some researchers suggest positive outcomes of (role) conflicts, like the mobilisation of new energies, a rise of individuals' creativity, or a better self perception (Walton, 1987).

The second finding shows that role ambiguity does not significantly influence accountants' performance. It means that some of the roles played by accountants at

the same time have no influence on their performance. In other words, incompatibility between information required to perform tasks and available information have no effect on accountants performance (Burney and Widener, 2007). Besides that, organisational stress and complexity, rapid organisational growth, reorganization, technological advances, high rate of personnel changes and changes in organisational environment don't influence on accountant performance (Kahn *et al.*, 1964).

The third finding shows that emotional quotient can moderate the relationship between role conflict and the accountants performance. It means that accountants who have a good emotional quotient are be able to manage their emotions more better, so they can resolve existing role conflicts. If they can manage role conflict, their performance will raise. So, the accountants who have a good emotional quotient, can maintain good performance because it supports the ability to survive even in an uncomfortable situation. This situation is consistent with Goleman (1998) who said that emotional quotient is associated with the ability to control impulse in self-control and empathy emotional quotient is the ability to recognize our feelings and other feelings, to motivates our selves and to manage our emotions well and to manage our emotion in relationships with others. This finding is consistent with the previous study by Afifah *et al.* (2015) that emotional quotient mediates the relationship between role conflict and auditor performance.

The last finding shows that emotional quotient can't moderate the relationship between role ambiguity and the accountants performance. The main source of role ambiguity is organisational stress and complexity, rapid organisational growth, reorganization, technological advances, high rate of personnel changes and changes in organisational environment (Kahn *et al.*, 1964). It's not consistent with the opinion that some emotional and social competencies can improve the accountant's performance in the organizations (Cherniss, 2000), and employees with high emotional intelligence are considered invaluable assets (Carmeli, 2003).

Profession of Management Accountant involves partnering in management decision making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy (IMA, 2008). So, these findings are important for the company. Besides that, these findings are an important input for firms in their employment selection. The psychological aspect namely role conflict and emotional quotient of the nominated employees is an important assessment in employment selection.

## **Conclusion**

This study can be summed up by noting that role conflict significantly influences accountants performance. It can also be further noted that role ambiguity does not significantly influence accountants performance. More to that, emotional quotient

can moderate the relationship between role conflict and the accountants performance. And also that emotional quotient can't moderate the relationship between role ambiguity and the accountants performance. As for the limitations and recommendations of the study, it is noted that the time horizon of this study was cross-sectional. It is not adequate to make inferences of causality or reverse causality among the investigated variables. Thus, a longitudinal research design would provide stronger support for the effects tested in this study. More to that, the generalisability of the findings of the present study might be questionable due to the geographic scope of the sample. Since the participants were only from Jakarta City, Indonesia. The expansion to various areas in Indonesia could have provided better results. Further more, samples were limited. It will require additional samples for the next study.

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